

CHURCH TEMPORALITIES (IRELAND).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

UPON THE

A C C O U N T

OF THE

IRISH LAND COMMISSION,

IN RESPECT OF

CHURCH TEMPORALITIES IN IRELAND,

For the Year ended 31st March 1897,

TOGETHER WITH THE

ACCOUNT for the above Period, and that from 26th July 1869 (the Date of the Irish Church Act) to the 31st March 1897.

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(PRESENTED PURSUANT TO ACT 42 & 43 VICT. c. 31, s. 31.)

*Ordered, by The House of Commons, to be Printed,
10 February 1898.*

L O N D O N :

PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

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REPORT of the COMPTROLLER and AUDITOR GENERAL upon the ACCOUNT
of the IRISH LAND COMMISSION, in respect of CHURCH TEMPORALITIES in
Ireland, for the Period from the 1st April 1896 to 31st March 1897, prepared
and submitted to Parliament in pursuance of the 37th Section of the Act
32 & 33 Vict. c. 42.

1. THE capital liabilities in respect of the advances which have been made under the "Irish Church Act, 1869," and various other statutory enactments are fully set forth in Statement V., page 20, from which it will be seen that the Balances outstanding have in the year to 31st March 1897 been reduced from 7,381,565*l.* 15*s.* 6*d.* to 7,106,215*l.* 18*s.* 1*d.* These totals are exclusive of the annuity of 20,000*l.* payable to the Royal University of Ireland. It will be noticed that the charges in respect of the Relief of Distressed Unions (Ireland) Act, 1833, and Poor Relief (Ireland) Act, 1836, are now extinguished; also that the amount due to the National Debt Commissioners on account of principal of the original loan of 2,000,000*l.* for carrying out the provisions of the Irish Church Acts was diminished during the year by the payment of 251,850*l.* 17*s.* 5*d.*, leaving 1,074,715*l.* 18*s.* 1*d.* outstanding on 31st March 1897.

*Liability of the
Irish Church
Fund.*

2. The Balance outstanding on 31st March 1897 on account of advances made to the Commissioners of Public Works, under the Relief of Distress (Ireland) Acts, 1890 (43 Vict. c. 4, and 43 & 44 Vict. c. 14), was 592,893*l.* 2*s.* 5*d.*, as shown in Statement No. VI., page 20. The arrears uncollected on these loans are alluded to in my Report on the Appropriation Account of the Vote for the Public Works Office, Ireland (Class II., Vote 37), 1896-97.

*Repayment of
Loans to Commis-
sioners of Public
Works.*

3. Under the Seed Potatoes Supply (Ireland) Act, 1890, the interest on loans to Boards of Guardians for the purpose of supplying seed potatoes to occupiers and cultivators of land in Ireland is charged upon the Church Temporalities Fund. All loans should have been repaid at latest by 1st August 1895 as fixed by Section 7 of the Act. It will be noticed that a sum of 50*l.* 10*s.* 11*d.* has, however, been charged in the account for the year 1896-97, for interest, being in respect of outstanding balances of loans made to Belmullet and Glenties Unions. I am informed that there has been difficulty in obtaining repayment of these balances owing to the financial position of the Unions in question; but the Balance due by the Glenties Union has now been discharged, and the Belmullet Union debt reduced to 920*l.* 15*s.* 8*d.*

*Interest under Seed
Potatoes Supply
(Ireland) Act, 1890*

4. The Cash Balance in the hands of the Irish Land Commissioners at the close of the year was, as shown by the Account, 116,110*l.* 8*s.*

Cash Balance.

Richard Mills,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department,
13 December 1897.

1. ACCOUNT of the Receipts and Disbursements of the House Laid Outward in respect of Charges Transmitted to Ireland, under the Provisions of "The Irish Church Act, 1840," "The Irish Church Act, 1848, Amendment Act, 1855," and "The Irish Church Act Amendment Act, 1857," &c., for the Year ending 31st March 1857.

[illegible]

12	To Ohio Mason Magazine (July 22 & 23, 1900, 2 and 14 & 15 Vol. 7, No. 1-10) - Insurance	100.00	4 (1887)	By Solid Land Companies, Inc. - Title Abstracts - The transfer of the (unpaid) cost of the improvements and improvements of the above property	12,400.00
			22	By Compensation and Superannuation Allowance of the Commissioners and Officers of the Department of Compen- sation (including advances referred to in Act 44, 45 & 46, Vol. 1, 2, 3, 4, 5)	214.10
			22 (1887)	By Superannuation Allowance (Anti-Clash Temperance Committee) Act, 22 & 23 Vol. 4 - 40	127.44
			22 & 23	By Change in Law - During Only in Subscribers	120.00
			2 and 23 (1887)	By Heavy Duty on Floating Orders, &c.	11.00
				Issue Given Jan, 1880 (22 & 23, Vol. 1-40)	
				By Cash balance in the Reduction of the National Debt. For Principal of Dutch Loan repaid	101,440.17
				By security	
				By other payments	
				For interest on the Dutch Loan	14,144.17
				Interest on Dutch Loan (January) Jan, 1870 (44 & 45 Vol. 1-40, 1-10)	
				By (American Education Fund)	
				For interest of 40 interest	10,000.00
				Interest on Dutch Loan (January) Jan, 1870 (44 & 45 Vol. 1-40, 1-10)	
				By Contributions for the Reduction of the National Debt. For interest	14,144.17
				Interest on Dutch Loan (January) Jan, 1870 (44 & 45 Vol. 1-40, 1-10)	
				By Royal University of Ireland	
				For security	10,000.00

Expenditure of the Irish Land Commission in respect of Church Temporalities in Ireland, for the Year ended 31st March 1907—continued.

Debit.		Receipts.		Credit.		Debit.	
Number of Payments, July, 1907, and date of each and 1906.	RECEIPTS.	for April 1907 or 31st March 1907		Number of Payments, July, 1907, and date of each and 1906.	EXPENDITURE.	for April 1907 or 31st March 1907	
	Amount Received . . .	£ 17,347	s. 0		Amount Received . . .	£ 102,000	s. 10
	IV.—Miscellaneous items.				By Grants or Advances (January) Act, 1907 (at 40 Years + 40)		
11 and 12	To British and Ireland:				By Commission for the Reduction of the National Debt:		
	On Reck of Ireland Bank	100	0		Interest of advances	10,000	00
	On Government Land Bank	0	0				
	On other accounts	1,120	10		Amount on Loan (January) Act, 1907 (at 40 Years + 40)		
	On Unsettled Deposits	100	0		By Commission for the Reduction of the National Debt:		
					Interest of loans	10,000	00
	By Grants or Advances (January) Act, 1907 (at 40 Years + 40)				By Commission for the Reduction of the National Debt:		
11	To Commission for Public Works in Ireland				Loans repaid	1,000	00
	For advances repaid by them	10,000	0		Interest of loans	00	00
	For interest of advances	0,000	10				
	Amount on the Loan (January) Act, 1907, at 40 Years + 40				By Commission for the Reduction of the National Debt:		
11	To the Irish Land Commission Account				Loans repaid	10,000	00
	For transfer of Advances repaid (1906 Account) Estimated	100	0		Interest of loans	00	00
	For transfer of Advances repaid (1906 Account) Actual	100	0				
					By Grants or Advances (January) Act, 1907 (at 40 Years + 40)		
					By Commission for the Reduction of the National Debt:		
					Loans repaid	1,000	00
					Interest of loans	00	00

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West York Road Construction, Inc.
 10000
 10000

References

I certify that this document has been prepared under my direction, and is correct.

1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 26

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Abstract

Department of the Treasury
Comptroller General of the United States
Washington, D.C. 20548

II.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION, in respect
 “The Irish Church Act, 1869, Amendment Act, 1872,” and “The Irish Church Act

Dr.

Section of Principal Act and Act of 1872 and 1882.	RECEIPTS.	Receipts, 26th July 1869 to 31st March 1896.	Receipts, 1st April 1896 to 31st March 1897.	TOTAL RECEIPTS, from 26th July 1869 to 31st March 1897.
36	Balance, viz.: On 26th July 1869 - - - On 1st April 1896 - - -	£. s. d. 10,770 4 3 - - -	£. s. d. - - - 104,387 10 11	£. s. d. 10,770 4 3 - - -
11 and 12, and 6 (1872).	I.—PERMANENT CHURCH REVENUE. To Rents, &c.: Tithe Rent-charge - - -	5,242,391 9 3	171,216 1 -	5,413,607 10 3
11 and 12	Lands, &c.: Perpetuity rents - - - Renewable leaseholds (including fines) and other tenures - - Mineral rents and royalties - -	7,006,584 17 - 644,071 4 8 7,001 12 5	50,720 15 1 1,206 8 7 - - -	7,449,203 12 1 645,277 10 3 7,001 12 5
11 and 12	To Interest: On Mortgages: Landed property, &c. - - -	410,807 10 11	14,507 7 0	425,315 7 4
12 (1872)	Converted leaseholds - - -	101,496 18 0	0,012 10 9	101,508 18 6
32	II.—TEMPORAL CHURCH REVENUE. To Loan Account—Tithe Annuities: Fixed annual instalments - - -	4,032,700 2 7	105,375 11 11	4,138,074 14 6
32	To Mortgage Account—Land Annuities: Fixed half-yearly instalments - -	1,325,010 8 5	60,006 3 1	1,385,016 11 6
11	To Globe House Advances—Lots Bored of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 38, and 1 & 2 Vict. c. 100, s. 48): Instalments - - - - -	12,012 5 2	- - -	12,012 5 2
11	To Globe House Mortgages (Acts 35 & 24 Vict. c. 150, s. 30, and 14 & 15 Vict. c. 75, s. 20): Instalments - - - - - Interest - - - - -	6,420 2 6 5,025 10 2	8 2 8 - - -	6,428 0 8 5,025 10 2
	Carried forward - - - £.	12,004,084 1 1	267,005 0 5	12,271,089 11 6

of CHURCH TEMPORALITIES in Ireland, under the Provisions of "The Irish Church Act, 1869," Amendment Act, 1881," &c., for the Period from 26th July 1869 to 31st March 1897.

Gr.

Section of Principal Act and Act of 1872 and 1881.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1896.			Payments, 1st April 1896 to 31st March 1897.			TOTAL PAYMENTS from 26th July 1869 to 31st March 1897.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
	By Compensation, Annuities, Gratitudes, &c. :									
14	For life annuities to archbishops, bishops, and incumbents - - -	611,751	4	11	2,440	19	10	614,201	4	9
15	For life annuities to permanent curates - - -	100,018	7	90	501	0	4	100,519	16	2
15	For gratuities to curates not entitled to compensation as permanent curates - - -	30,400	-	-	-	-	-	30,400	-	-
16	For life annuities to diocesan and district schoolmasters - - -	10,235	1	2	504	11	0	10,739	12	2
16	For life annuities to clerks, sextons, and others holding churchwarden offices - - -	80,883	14	7	823	12	9	81,706	7	4
17	For gratuities to certain persons not entitled to compensation - - -	4,125	10	-	-	-	-	4,125	10	-
43	For life annuities to vicars general and other officers, for loss of fees, &c. - - -	38,967	19	8	-	-	-	38,967	19	8
45	For compensation to deputy registrars and others, for loss of office - - -	3,380	13	4	-	-	-	3,380	13	4
45	For compensation to vicars general, &c., for loss of fees - - -	2,112	17	6	-	-	-	2,112	17	6
	By Commutation of Annuities, &c. :									
22	Of Archbishops, Bishops, and Incumbents :									
	Commutation money - - -	5,217,487	3	7	-	-	-	5,217,487	3	7
	Bonus (12 per cent. added) - - -	621,048	4	1	-	-	-	621,049	4	1
22	Of Permanent Curates :									
	Commutation money - - -	1,546,871	16	6	-	-	-	1,546,871	16	6
	Bonus (12 per cent. added) - - -	165,381	17	7	-	-	-	165,381	17	7
5 (1872)	Of diocesan schoolmasters - - -	15,714	19	0	-	-	-	15,714	19	0
16	Of clerks, sextons, and others - - -	372,883	17	4	-	-	-	372,883	17	4
4 (1872)	Of vicars general and other officers - - -	73,555	6	4	-	-	-	73,555	6	4
4 (1872)	Of assistants under 44th section - - -	56,173	12	9	-	-	-	56,173	12	9
53	By Interest of Commutation Money (paid to the Representative Church Body) - - -	258,251	5	10	-	-	-	258,251	5	10
	By Regular Donors :									
38	Life Annuities - - -	61,612	14	6	270	16	8	61,882	12	2
	Commutation of Annuities :									
39	Commutation money - - -	591,074	15	4	-	-	-	591,074	15	4
39	Bonus (12 per cent. added) - - -	65,795	10	2	-	-	-	65,795	10	2
49	Compensation to Widows' and Orphans' Funds, and General Assembly's College, Belfast, &c., on Dissolution of the Regular Clergy - - -	30,088	4	11	-	-	-	30,088	4	11
16	By Compensation to Lay Patrons - - -	778,887	17	10	-	-	-	778,887	17	10
29	By Private Endowments (paid over to the Representative Church Body) - - -	500,000	-	-	-	-	-	500,000	-	-
46	By Compensation to the Chancellor and Prebendaries of Christ Church, Dublin, &c. - - -	23,715	5	3	-	-	-	23,715	5	3
	Carried forward - - -	11,325,310	12	6	3,385	11	1	11,332,416	10	6

II.—Account of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Act of 1859 and 1861.	R E C E I P T S.	Receipts, 50th July 1860 to 31st March 1866.	Receipts, 1st April 1863 to 31st March 1867.	Total Receipts from 50th July 1860 to 31st March 1867.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward . . .	13,254,684 1 1	587,885 6 5	14,842,569 10 7
	III.—SALES AND REDEMPTIONS.			
32 and 7 (1872).	To PARISHES Church Revenue sold:			
	Tithe Rent-charge . . .	728,160 14 11	14,060 8 -	742,220 2 11
	Ditto, received in Stock ° . . .	20,378 7 11	- - -	20,378 7 11
34, 62, and 64	Lands, &c.:			
	Perpetuity rents . . .	681,636 0 4	3,719 12 6	685,355 1 10
	Ditto, received in Stock ° . . .	7,303 4 -	574 13 7	7,877 17 7
	Renewable leaseholds and other tenures . . .	1,201,210 5 1	455 - -	1,201,665 5 1
	Ditto, received in Stock ° † . . .	21,944 - -	390 - -	22,334 - -
	Rights to mines and quarries . . .	3,278 10 6	- - -	3,278 10 6
32	Mortgage Monies, Landed Property, &c.	142,486 3 8	3,290 10 3	145,776 1 10
31	Mortgage Monies—Converted Lease- holds (Act 3 & 4 Will. 4, c. 37, s. 138)	65,080 6 9	1,446 16 11	66,526 3 8
	To Terminable Church Revenue redeemed:			
32	Tithe Annuities:			
	Fixed annual instalments . . .	462,661 19 7	10,833 11 9	473,495 11 4
	Ditto, received in Stock ° . . .	71,023 19 4	- - -	71,023 19 4
32	Land Annuities:			
	Fixed half-yearly instalments . . .	182,148 0 0	4,824 4 10	186,972 14 1
27, 2, and 33	To Ecclesiastical Residences and Lands sold	617,231 4 2	280 11 2	617,511 15 4
	Ditto, received in Stock † . . .	325 - -	- - -	325 - -
	Ditto, see Houses and Lands . . .	74,460 - 2	- - -	74,460 - 2
31, and 15 (1872).	To Conversion of renewable Leaseholds into Perpetuities (Act 3 & 4 Will. 4, c. 37, ss. 145 and 152) . . .	137,492 14 -	- - -	137,492 14 -
	Carried forward . . .	18,160,176 17 6	627,837 4 5	18,788,013 22 0

Note.—Sales and Redemptions.—* Nominal value of Guaranteed Land Stock, received in lieu of cash, under Section 17 of the Purchase of Land (Ireland) Act, 1861, and written off *per contra*.

† Includes 24,295L 24.3d. Guaranteed Land Stock received for sales to tenants under the Land Purchase Act. Of this amount 4,995L is retained by the Land Commission as a Guarantee Deposit under Section 2 of Purchase of Land (Ireland) Act, 1905.

of Church Temporalities in Ireland, from 30th July 1869 to 31st March 1870—continued.

Co.

Section of Principal Act and Acts of 1872 and 1873.	EXPENDITURE.	Payments, 30th July 1869 to 31st March 1870.			Payments, 1st April 1870 to 31st March 1871.			TOTAL PAYMENTS from 30th July 1869 to 31st March 1871.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
	Brought forward - - -	11,029,310	19	5	3,825	11	1	11,332,045	10	6
25	By National Monuments, maintenance -	50,000	-	-	-	-	-	50,000	-	-
25, and 6 (1872), 11 and 12	By Lessee of Tithe Rent-charges, purchase of	100,004	13	4	-	-	-	100,004	13	4
	By Charges and Incumbrances affecting Property	100,311	17	11	28	8	0	100,339	6	8
66	By Payments to Persons appointed to Ecclesiastical Offices, between 25th July 1869 and 1st January 1871 - - -	18,548	4	1	-	-	-	18,548	4	1
40	By College of Maynooth - - -	572,331	-	6	-	-	-	572,331	-	6
24	By Expenses attendant on Sales of Property -	9,233	12	6	70	0	4	9,303	-	10
15	By Proportion of Income paid over to the Clergy - - -	100,311	0	1	-	-	-	100,311	0	1
11 and 12	By Allowances to Tenants (Improvements, Repairs, &c.) - - -	411	5	6	-	-	-	411	5	6
11 and 12	By Tithe Rent-charges paid - - -	1,800	15	11	-	-	-	1,800	15	11
11 and 12	By Quit and Crown Rents paid - - -	2,430	14	0	-	-	-	2,430	14	0
11 and 12	By Rent Abatements, &c.:									
	From Tithe Rent-charges:									
	Poor rate allowed - - -	102,557	4	6	12,630	17	6	115,187	2	-
	From Lands:									
	Poor rate, residences, &c. - -	71,748	1	3	1,985	14	2	73,733	15	5
11 and 12	By Rates, Taxes, &c. - - -	6,344	8	2	4	17	11	6,348	6	1
-	By Refund to the Clergy of Poor Rate in respect of Tithe Rent-charges, &c. - -	4,523	2	4	-	-	-	4,523	2	4
24, 26, 181, and 5 (1872).	By Building Charges - - -	238,933	12	2	-	-	-	238,933	12	2
-	By Expenditure under 40th Section of "The Irish Church Act, 1869":									
	For building and enlarging churches -	32,430	19	6	-	-	-	32,430	19	6
-	By Expenditure under 40th Section of "The Irish Church Act, 1869":									
	For repair of churches - - -	70,318	4	6	-	-	-	70,318	4	6
	For church requisites, salaries of clerks, sextons, &c. - - -	64,289	4	5	-	-	-	64,289	4	5
11	By Stipends and other Payments for which the Ecclesiastical Commissioners were liable -	47,310	10	7	-	-	-	47,310	10	7
11	By Superannuation Allowances (granted prior to 27th July 1869) - - -	1,310	3	6	-	-	-	1,310	3	6
7 (1872)	By Refund to Purchasers of Tithe Rent-charges in respect of Poor Rate - -	4,552	17	7	-	-	-	4,552	17	7
5 and 6	By Salaries and Expenses of the Irish Church Temporalities Commissioners (to the date of transfer to the Irish Land Commission) -	313,033	1	0	-	-	-	313,033	1	0
27	By Audit of Accounts (Cost of Audit) -	13,336	18	2	340	-	-	13,776	18	2
	Carried forward - - -	15,338,415	0	4	18,475	17	8	15,456,890	18	12

II.—ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	RECEIPTS.	Receipts, 30th July 1890 to 31st March 1890.			Receipts, 1st April 1890 to 31st March 1891.			TOTAL RECEIPTS from 30th July 1890 to 31st March 1891.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
	Brought forward - - -	18,340	17	6	627,807	4	5	18,033,720	5	0
	IV.—MISCELLANEOUS.									
11 and 12	To Dividends and Interest :									
	On Government Stocks - - -	30,540	18	1	-	-	-	30,540	18	1
	On Bank of Ireland Stock - - -	29,141	10	-	430	-	-	29,671	10	-
	On Guaranteed Land Stock - - -	3,600	10	8	8	1	1	3,617	11	9
	On other Monies - - - - -	20,710	8	3	1,116	16	3	26,826	4	0
	On Guarantee Deposits - - -	404	5	6	101	5	5	435	3	10
-	To Proportionate Amount of Charges (Drainage and Improvement Loans, Rents, Rates, Taxes, &c.) repaid by the Clergy - -	8,003	5	-	-	-	-	8,003	5	-
11	To Deposit Account Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 57, s. 144) - -	671	-	-	-	-	-	671	-	-
12	To Private Bachelors and other Trust Funds - - -	10,618	8	4	-	-	-	10,618	8	4
70	To Clergys of Ease—Repair Fund - - -	40	9	1	-	-	-	40	9	1
11	To Charge on the See of Armagh (Act 3 & 4 Will. 4, c. 57, s. 54) - - -	13,500	-	-	-	-	-	13,500	-	-
11	To Charge on the See of Derry (Act 3 & 4 Will. 4, c. 57, s. 54) - - -	21,329	2	7	-	-	-	21,329	2	7
11	To Private Subscriptions (for Building, Relieving, and Repair of Churches) -	11,720	5	4	-	-	-	11,720	5	4
11	To Ecclesiastical Tax (Act 3 & 4 Will. 4, c. 57) - - - - -	47,615	7	4	-	-	-	47,615	7	4
	Carried forward - - - £.	18,007,088	2	7	610,592	5	2	18,100,210	10	10

of Church Temporalities in Ireland, from 26th July 1866 to 31st March 1867—continued.

Section of Principal Act and Acts of 1859 and 1860.	EXPENDITURE.	Payments, 26th July 1866 to 31st March 1867.		Payments, 1st April 1866 to 31st March 1867.		TOTAL PAYMENTS from 26th July 1866 to 31st March 1867.	
		£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward - - -	11,385	415 0 4	16,075 17 9		27,460	496 10 1
4 (1861)	By the Irish Land Commission, &c.—Vote Accounts.—For transfer of the estimated out of the administration and management of the Church Property - - -	207,510	18 1	67,066 16 6		274,576	11 7
44	By Compensation and Superannuation Allowances of the Commissioners and Officers of the Ecclesiastical Commission (including allowances referred to in Act 44 & 45 Vict. c. 71, s. 3) - - -	62,632	15 9	614 10 -		63,246	3 9
33 (1869)	By Superannuation Allowances (Irish Church Temporalities Commission) Act 44 & 45 Vict. c. 41 - - -	1,975	- 11	127 6 10		1,603	7 9
45 to 61	By Charges on Loans: Stamp duty on indentures - - - Bankers' commission on remittances - - -	13,379 17 6 10,333 10 5		250 - - -		16,180 17 6 10,333 10 5	
7 & 10 (1872)	By Stamp Duty on Merging Orders, &c. - - -	21,068	15 -	12 - 6		23,790	15 6
11	By Deposit Account: Proprietary Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 154) - - -	1,562	5 7	- - -		1,562	5 7
-	By Glebe House Advances.—Late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 58, and 1 & 2 Vict. c. 100, s. 40) - - -	100	12 -	- - -		100	12 -
-	By Glebe House Mortgages (Acts 21 & 21 Vict. c. 160, s. 39, and 14 & 15 Vict. c. 73, s. 20) - - -	1,128	1 9	- - -		1,128	1 9
29	By Priests Bontre's and other Trust Funds - - -	11,587	17 7	- - -		11,587	17 7
70	By Chapels of Ease.—Repair Fund - - -	640	5 -	- - -		640	5 -
-	Under Various Acts, 1860 (32 & 33 Vict. c. 42). By the Commissioners for the Reduction of the National Debt: For Principal of Church loan repaid: Remuneration - - - - - By other repayment - - - - - For interest on Church loan - - - - -	8,601,513 5 1 5,667,619 10 8 4,219,719 14 10		251,790 17 0 - - - 44,353 2 7		9,880,932 2 8 5,667,619 10 8 4,264,072 17 5	
-	INDUCED BY ACT (IRELAND) ACT, 1870 (41 & 42 Vict. c. 61, s. 8). By Intermediate Education Board: For interest of indentures - - - - -	506,625 - -		32,066 - 3		538,691 - 3	
-	NATIONAL SCHOOL TEACHERS (IRELAND) ACT, 1870 (42 & 43 Vict. c. 71, s. 3). By the Commissioners for the Reduction of the National Debt: For interest - - - - -	124,000 - -		70,000 - -		194,000 - -	
	Carried forward - - -	£. 91,707,000	19 8	402,520 16 10		92,109,521	4 1

II.—Account of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	RECEIPTS.	Receipts, 25th July 1880 to 31st March 1885.			Receipts, 1st April 1885 to 31st March 1887.			TOTAL RECEIPTS From 25th July 1880 to 31st March 1887.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
	Brought forward - - -	18,607,565	2	7	629,522	5	2	19,197,219	10	10
	IRISH CHURCH ACT, 1879 (32 & 33 Vict. c. 43).									
59 to 61	To the Commissioners for the Reduction of the National Debt: For Advances for the purposes of the Irish Church Act, 1879 - - -	9,000,000	-	-	-	-	-	9,000,000	-	-
	REVENUE OF DISTRESS (IRELAND) ACTS (40 Vict. c. 4, and 43 & 44 Vict. c. 14).									
-	To the Commissioners for the Reduction of the National Debt: For Advances made by them - - -	1,271,500	-	-	-	-	-	1,271,500	-	-
	REVENUE OF DISTRESS (IRELAND) ACTS (40 Vict. c. 4, and 43 & 44 Vict. c. 14).									
-	To the Commissioners of Public Works in Ireland: For Advances repaid by them - - -	589,768	13	2	45,794	1	2	635,472	10	4
	For Interest of Advances - - -	125,070	9	10	5,947	13	7	131,017	8	5
	ARRANGEMENTS OF RENT (IRELAND) ACT, 1883 (46 & 47 Vict. c. 43).									
-	To the Commissioners for the Reduction of the National Debt: For Loans under the Public Works Loans Act, 1883 (s. 6) - - - - -	900,000	-	-	-	-	-	900,000	-	-
-	To the Commissioners of Public Works: For repayment of Principal advanced -	887	0	10	-	-	-	887	0	10
-	To the Irish Land Commission Account: For Transfer of Advances repaid under the 18th section: Principal - - - - -	7,075	-	9	682	0	11	7,757	7	8
	Interest - - - - -	9,525	12	7	680	12	10	10,205	6	5
	Carried forward - - - £.	30,672,366	10	9	685,670	0	8	31,358,034	14	6

of Church Temporalities in Ireland, from 26th July 1869 to 31st March 1897—continued.

Gr.

Section of Principal Act and Acts of 1872 and 1883.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1895.			Payments, 1st April 1895 to 31st March 1897.			TOTAL PAYMENTS from 26th July 1869 to 31st March 1897.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
	Brought forward - - -	21,797,926	13	3	492,926	10	10	27,290,851	4	1
	ROYAL UNIVERSITY (IRELAND) ACT, 1891 (46 & 48 Vict. c. 52).									
-	By Royal University of Ireland: For salary - - - - -	200,000	-	-	20,000	-	-	220,000	-	-
	REPAIR OF DISTRESS (IRELAND) ACTS (43 Vict. c. 3, and 43 & 44 Vict. c. 14).									
-	By the Commissioners for the Reduction of the National Debt: For Interest of Advances - - -	603,131	14	-	43,502	10	-	703,633	4	-
-	By the Commissioners of Public Works in Ireland: For Amount paid to them to be applied in making Advances and Grants - -	1,203,032	15	7	-	-	-	1,203,032	15	7
	ARRIERS OF RENT (IRELAND) ACT, 1893 (46 & 48 Vict. c. 47).									
-	By the Commissioners for the Reduction of the National Debt: For Interest of Loans - - - -	403,004	9	7	30,000	-	-	433,004	9	7
-	By the Irish Land Commission Amount: For Amount transferred to provide for Advances under the 16th Section -	250,000	-	-	-	-	-	250,000	-	-
-	By Tithe Rent-charges repaid: For Amount of Tithe Rent-charges repaid in respect of Arrears of Rent resulted in pursuance of the Act (Rent. 17) - -	3,798	16	4	-	-	-	3,798	16	4
	REPAIR OF DISTRESS (IRELAND) ACTS (43 Vict. c. 3, and 43 & 44 Vict. c. 14), and REPAIR (IRELAND) ACT, 1891 (46 Vict. c. 17).									
-	By the Commissioners for the Reduction of the National Debt: For Loans repaid - - - - -	25,362	15	-	2,000	-	-	27,362	15	-
-	For Interest of Loans - - - -	5,721	10	2	70	-	-	5,821	10	2
-	By the Commissioners of Public Works: For sums paid to them to enable them to make Grants towards providing for the Administration of Relief for the Destitute Poor - - - - -	30,362	15	-	-	-	-	30,362	15	-
	SEA FISHERIES (IRELAND) ACT, 1893 (46 & 48 Vict. c. 20).									
-	By the Commissioners for the Reduction of the National Debt: For Loans repaid - - - - -	220,000	-	-	20,000	-	-	240,000	-	-
-	For Interest of Loans - - - -	45,901	13	5	874	-	10	45,776	14	-
-	By the Commissioners of Public Works: For sums to be applied as a Sea Fisheries Fund - - - - -	247,000	-	-	-	-	-	247,000	-	-
	Carried forward - - - £.	30,948,163	19	1	650,242	1	0	31,603,405	11	9

II—ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	R E C E I P T S.	Receipts, 26th July 1883 to 31st March 1886.	Receipts, 1st April 1886 to 31st March 1887.	TOTAL RECEIPTS from 26th July 1883 to 31st March 1887.
	Brought forward - - -	£. s. d. 30,372,308 13 9	£. s. d. 683,076 0 8	£. s. d. 30,350,804 14 0
	RELIEF OF DISTRESSED UNIONS (IRELAND) Act, 1883 (45 & 47 Vict. c. 24), and POOR RELIEF (IRELAND) Act, 1882 (45 Vict. c. 17).			
—	To the Commissioners for the Reduction of the National Debt: For Loans to provide for payments to the Commissioners of Public Works, as per contra - - - - -	50,362 15 -	- - -	50,362 15 -
—	To the Commissioners of Public Works: For repayment of balance of Principal advanced - - - - -	105 - -	- - -	105 - -
	SEA FISHERIES (IRELAND) Act, 1883 (46 & 47 Vict. c. 16).			
—	To the Commissioners for the Reduction of the National Debt: For Loans to provide for payments to the Commissioners of Public Works, as per contra - - - - -	250,000 - -	- - -	250,000 - -
	POOR RENTAL (IRELAND) ACT, 1885, PHRASE AND HOUSE COMMISSION (60 Vict. c. 17).			
—	To the Commissioners for the Reduction of the National Debt: For Loans to provide for payments to the Commissioners of Public Works, as per contra (Sect. 11) - - - - -	20,000 - -	- - -	20,000 - -
11	To Miscellaneous Receipts - - - - -	117,227 3 1	616 16 3	117,843 19 4
—	To Property and Income Tax (Act 36 & 37 Vict. c. 24, s. 2): Schedules A. and C. - - - - - Schedule E. - - - - -	108,317 19 0 - 2,967 0 3	9,263 8 - - - -	107,370 7 9 2,967 0 3
—	To Securities sold: Cash received for £5,884 2s. 3d. Government Loan Stock transferred to National Debt Commissioners (s. 17 of 54 & 55 Vict. c. 42) - - - - - Other Sales of Stock - - - - -	5,884 2 3 728,910 7 5	- - - 1,174 37 4	5,884 2 3 730,435 4 9
		£. 31,945,091 7 6	694,170 2 3	32,639,261 12 16

The Irish Land Commission, }
8 July 1887.

F. W. D. Mitchell, Accountant.

III.—SALES OF PROPERTY AND REDEMPTIONS OF INSTALMENTS.

(1.)—IN THE YEAR ENDED 31ST MARCH 1897.

NATURE OF PROPERTY SOLD OR REDEEMED.		PURCHASE MONEY.						TOTAL					
		Annual Rent.		Cash and Stock. (Five Account, p. 8 and 10.)		Loans and Mortgages.		Purchase Money.					
		£.	s.	d.	£.	s.	d.	£.	s.	d.			
Title rent-charge	- - - - -	1,037	10	7	14,085	8	-	7,706	18	10	21,893	0	10
Lands, &c.:													
Perpetuity rents	- - - - -	130	0	4	4,201	6	1 ¹	-	-	-	4,201	6	1
Renewable leaseholds, yearly and other tenures	- - - - -	93	15	4	815	-	-	-	-	-	815	-	-
Rights to mines and quarries	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-
Ecclesiastical residences and lands	- - - - -	-	-	-	383	11	2	-	-	-	383	11	2
Mortgage moneys, landed property	- - - - -	-	-	-	3,248	10	8	-	-	-	3,248	10	8
Mortgage moneys, converted leaseholds	- - - - -	-	-	-	1,449	16	11	-	-	-	1,449	16	11
Title annuities	- - - - -	-	-	-	10,881	11	9	-	-	-	10,881	11	9
Land annuities	- - - - -	-	-	-	4,824	4	10	-	-	-	4,824	4	10
TOTALS - - - - -		£.			30,031	18	-	7,706	18	10	47,744	10	10

* Includes Government Land Stock 1874, 1875, 1876, but excludes 1874 (Glasgow Deposit) included in totals of £. 11, 10/100 and £. 10/100.

† Includes 1874 Government Land Stock.

(2.)—FOR THE PERIOD FROM 26TH JULY 1869 TO 31ST MARCH 1897.

NATURE OF PROPERTY SOLD OR REDEEMED.			PURCHASE MONEY.						Total Purchase Money.						
			Cash and Stock. (Five Account, p. 10.)			Loans and Mortgages.									
			Annual Rent.												
			£.	s.	d.	£.	s.	d.	£.	s.	d.				
Title rent-charge	-	-	-	244,677	2	6	771,324	10	10	4,410,253	7	3	5,181,580	18	1
Lands, &c. :															
Perpetuity rents	-	-	-	69,095	18	11	902,255	10	3	742,448	18	7	1,395,704	18	-
Renewable leaseholds, yearly and other tenures	-	-	-	104,290	4	6	1,334,095	5	1	1,742,380	18	11	2,367,580	2	-
Rights to mines and quarries	-	-	-	-	-	-	3,275	10	6	444	10	0	3,720	10	6
Ecclesiastical residences and lands	-	-	-	-	-	-	692,522	15	0	131,446	15	6	823,969	11	11
Conversion of renewable leaseholds into perpetuities	-	-	-	-	-	-	137,433	14	-	214,892	10	0	352,325	10	6
Mortgage moneys, landed property	-	-	-	-	-	-	144,745	1	8	-	-	-	144,745	1	8
Mortgage moneys, converted leaseholds	-	-	-	-	-	-	87,135	8	8	-	-	-	87,135	8	8
Title annuities	-	-	-	-	-	-	545,174	10	8	-	-	-	545,174	10	8
Land annuities	-	-	-	-	-	-	180,978	14	1	-	-	-	180,978	14	1
TOTALS	-	-	-	£.			4,783,444	14	5	6,032,432	0	2	11,437,407	-	7

IV.—COLLECTION ACCOUNT, FOR THE YEAR ENDED 31st MARCH 1897.

TITHES RENT-CHARGE, RENTS, INTEREST, &c.

TITLE OF ACCOUNT.	Amount due 1st April 1896.	Receivable for Year ended 31st March 1897.	TOTAL.	Received within the Year.	Rebilled or Written off.	Amount due 31st March 1897.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Permanent Church Revenue:						
Tithes rent-charge - - -	63,779 9 1	163,967 18 5	210,547 7 6	171,216 1 -	1,442 1 5	37,893 6 1
Land perpetually vested - -	24,151 0 6	51,230 14 10	75,375 4 4	53,738 15 1	97 16 4	24,440 11 11
Lease, renewable leaseholds, and other tenures - - -	507 14 3	1,337 - 4	1,844 14 7	1,383 9 7	91 13 0	450 13 0
Mortgages, landed property, interest - - - - -	2,897 3 3	15,442 15 6	18,339 10 9	14,567 7 5	1,240 2 3	3,532 9 1
Mortgages, converted lease- holds, interest - - - -	1,259 13 6	6,952 7 10	7,895 1 3	6,812 19 9	- - -	1,322 1 5
Temporally Church Revenue:						
Tithe annuities - - - -	9,718 11 10	166,350 3 7	175,069 15 6	166,370 11 11	69 16 7	10,238 6 13
Land annuities - - - -	20,069 8 6	40,787 7 5	63,216 15 11	60,526 3 1	5 24 15 10	20,003 17 -
Globe-house mortgages, in- terest - - - - -	- - -	- - -	- - -	- - -	- - -	- - -
Globe-house mortgages, instal- ments - - - - -	- - -	8 2 8	8 2 8	8 2 8	- - -	- - -
TOTALS - - - £.	102,416 0 10	411,470 10 7	555,956 - 6	458,237 9 5	1,796 4 11	93,303 6 -

* This sum is made up:

Temporary statement - - - - -	£ s. d.
Irrecoverable - - - - -	73 14 6
	22 1 10
	£ 107 15 4

† This sum is made up:

Temporary statement - - - - -	£ s. d.
2nd Sect., Art 1400 - - - - -	11 12 6
	18 - - -
	£ 31 12 6

‡ This sum is made up:

Irrecoverable - - - - -	£ s. d.
Evicted, re-let, and sold - - - - -	1 17 8
	247 4 8
	£ 248 6 3

§ This sum is made up:

Irrecoverable - - - - -	£ s. d.
	24 15 10

I hereby certify that, to the best of our knowledge and belief, the accounts rendered by us for tithes, tithe rent-charge, mortgages, and other property vested in the Irish Land Commission, include the whole amounts received or receivable by us during the year ended 31st March 1897.

(Signed) J. J. Stauffer,
Superintendent Church Property Department.

THE JOURNAL OF THE ROYAL ANTHROPOLOGICAL INSTITUTE

Vol. L.—ACCOUNT of MONIES advanced from the Commissioners for the Improvement of the Maryland Survey, and transferred to the Treasury of the Commonwealth of Virginia, to meet the Expenditure under this Act.

	<i>£. s. d.</i>		
Total Amount received and transferred to Land-Commissioners Account	100,000 0 0		
	<i>Particulars in 1800-01</i>		
Amounts expended during the Year 1800-01—	<i>£. s. d.</i>		
For salaries, &c. for the Surveyors of Land	100,000 0 0	—	—
Advances to Landlords in respect of Arrears of Rent	20,000 0 0	—	—
Expenses to the Commissioners of Public Works, for Grants for Enclosure and Migration purposes	100,000 0 0	—	—
Remittances under Land Act, 1800, awarded and charged on Irish Church Fund	10,000 0 0	—	—
Total Expenditure	<i>£.</i> 100,000 0 0	—	—
Less—£100,000 advanced to the Commissioners of Public Works in discharge of the same, and not the Land Commissioners' Account	—	—	—
	<i>£.</i> 100,000 0 0	—	100,000 0 0
Balance on 31st March 1801	<i>£.</i>	—	100,000 0 0

Vol. L.—ACCOUNT of MONIES advanced under Section 18 of the ACT, and applicable to the COMMON TREASURERS' FUND.

	<i>£. s. d.</i>		
Advanced by 31st March 1801	10,000 0 0		
Advanced in the Year 1800-01	—		
	<i>£. s. d.</i>		
Less—Expenses of Principal in 31st March 1801	10,000 0 0	—	—
Repayments in the Year 1800-01	10,000 0 0	—	—
	<i>£.</i>	—	10,000 0 0
Less—Principal repaid off	—	—	—
Balance on 31st March 1801	<i>£.</i>	—	10,000 0 0

REPORT of the Commissioners and Assessors
appointed upon the discovery of the late Lord
Commissioner, in respect of Church Temporalities
in Ireland, for the Year ended
at March 1858, together with the Account for
the above Period, and that from 1st July
1858 (the Date of the Irish Church Act) to
31 March 1859.

(Printed pursuant to Act 21 & 22 Vic. c. 58.)

—————
Ordered, by the House of Commons, to be Printed,
1st February 1858.
—————

[Price 11s.]

3A.

Order 3 m.